



## News Release

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**IRS Reminds Katrina Victims of Oct. 16 Filing Deadline**

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WASHINGTON — The Internal Revenue Service reminds affected taxpayers from the areas of Louisiana, Mississippi and Alabama most severely damaged by Hurricane Katrina that the deadline for filing tax year 2004 and 2005 individual income tax returns is Oct. 16, 2006.

The deadline applies to affected taxpayers from 31 Louisiana parishes, 49 Mississippi counties and 11 Alabama counties. For these taxpayers, the IRS has postponed until Oct. 16, 2006, the deadline for filing the following individual income tax returns:

- 2004 individual income tax returns, originally due on April 15, 2005, for which taxpayers obtained an extension of time to file until Oct. 15, 2005, and 2005 individual income tax returns, originally due on April 15, 2006.
- No further postponements or extensions are available for tax year 2004 tax returns.

However, an additional six-month filing extension, to April 15, 2007, is available to affected taxpayers whose 2005 due date was postponed from April 17, 2006, to Oct. 16, 2006. If an affected individual taxpayer needs additional time to file beyond Oct. 16, 2006, the taxpayer must file IRS Form 4868 by Oct. 16 to receive the additional six months.

In addition, the postponement also applies to tax returns of businesses who are affected taxpayers. For example, for calendar year corporations, the 2005 Form 1120 due date was also postponed from March 15, 2006, to Oct. 16, 2006. If more time is needed to file, Form 7004 may be filed by Oct. 16, 2006, for an automatic six-month extension. This also applies to fiscal year filers whose 2005 return was postponed to Oct. 16, 2006.

All extensions should be labeled at the top in red "Hurricane Katrina" and include an estimate of the unpaid tax liability. An extension of time to file gives taxpayers extra time to get paperwork to the IRS but it does not extend the time to pay the tax due. Any tax not paid will be subject to penalty and interest beginning Oct. 17, 2006, until the tax is paid in full.

Affected taxpayers include taxpayers whose principal residence, principal place of business, tax records or tax professional's office was located in one of the designated counties or parishes.

Further information on Katrina and hurricane-related issues can be found at [IRS.gov](http://IRS.gov). Taxpayers should type "Help for Hurricane Victims" in the search field in the upper right-hand corner of the Web page to navigate to a variety of relief information.

Hurricane victims who need help with tax matters can also call the IRS at 1-866-562-5227.

### **Information Pertaining to Casualty Losses**

The IRS issued guidance in June outlining safe harbor methods for individuals filing casualty losses in connection with recent hurricane damage. Information describing the guidance can be found in IRS news release IR-2006-97. Taxpayers with Internet access can retrieve this information by navigating to IRS.gov and typing the news release number, IR-2006-97, in the search field in the upper right hand corner of the Web page.